

TITLE 43  
IRRIGATION DISTRICTS

CHAPTER 18  
COOPERATION WITH FEDERAL GOVERNMENT

43-1801. COOPERATION WITH GOVERNMENT UNDER ACT OF AUGUST 11, 1916. The board of directors of any irrigation district organized under the laws of this state may make such investigations and based thereon, such representations and assurances to the secretary of the interior as may be requisite under the Act of Congress of August 11, 1916, entitled, "An Act to Promote Reclamation of Arid Lands," 39 U.S. St. L., ch. 319, p. 506.

[(43-1801) 1917, ch. 83, sec. 4, p. 298; reen. C.L. 167:1; C.S., sec. 4466; I.C.A., sec. 42-1801.]

43-1802. PROCEDURE FOR INCLUSION OF PUBLIC LAND IN IRRIGATION DISTRICT. The secretary of the interior, or his duly authorized representative, may on behalf of the United States, sign a petition for the annexation of adjacent unentered public lands of the United States to the district, or to annex such lands to or exclude such unentered lands from any irrigation district; the secretary of the interior, or his duly authorized representative shall be deemed to be the owner thereof for the purposes of signing any petition with like effect as the owner of private lands.

[(43-1802) 1917, ch. 83, sec. 5, p. 298; reen. C.L. 167:2; C.S., sec. 4467; I.C.A., sec. 42-1802.]

43-1803. CONTRACTS WITH FEDERAL GOVERNMENT UNDER RECLAMATION ACT. The board of directors of an irrigation district organized under the laws of the state of Idaho may enter into any obligation or contract with the United States for the construction, operation and maintenance of the necessary works for the delivery and distribution of water therefrom under the provisions of the federal reclamation act and all acts amendatory thereof or supplementary thereto and the rules and regulations established thereunder; or the board may contract with the United States for a water supply under any act of congress providing for or permitting such contract.

[(43-1803) Part of R.C., sec. 2386, as added by 1915, ch. 143, sec. 4, p. 304; compiled and reen. C.L. 167:3; C.S., sec. 4468; I.C.A., sec. 42-1803.]

43-1804. GENERAL POWERS OF BOARD CONTRACTING WITH GOVERNMENT. The said board shall have full power to do any and all things required by the federal statutes now or hereafter enacted in connection with such contracts, and all things required by the rules and regulations now or that may hereafter be established by any department of the federal government in regard thereto; and in the purchase of any property or property rights, or in acquiring or contracting for the water supply of the district, the bonds of the district may be used by the board at not less than ninety per cent (90%) of their par value, in payment.

[(43-1804) Part of R.C., sec. 2386, as added by 1915, ch. 143, sec. 4, p. 304; compiled and reen. C.L. 167:4; C.S., sec. 4469; I.C.A., sec. 42-1804.]

43-1805. FEDERAL GOVERNMENT CONTRACTS NOT SUBJECT TO SAFEGUARDS REQUIRED IN PRIVATE CONTRACTS. As to any work or supplies covered by or to be covered by contract between the district and the United States the provisions of section [43-901](#)[, Idaho Code,] shall not apply.

[(43-1805) R.C., sec. 2416; am. 1915, ch. 143, sec. 10, p. 304; reen. C.L. 167:5; C.S., sec. 4470; I.C.A., sec. 42-1805.]

43-1806. VARIOUS CONTRACTUAL OPTIONS -- RATIFICATION BY ELECTORS. In case the district has its works partially completed and bonds authorized and outstanding, the proceeds of which have been used for the construction of said works, the said district may enter into a contract with the United States for the completion of the works of the district, and shall have power to transfer title to the works already completed, or any portion thereof, to the government, and shall have power to redeem its outstanding bonds on any such terms as may be agreed upon, with funds advanced by the United States, and contract with the United States to repay any such funds, as well as additional cost of construction for the completion of the works, on such terms as may be agreed upon by contract between the district and the United States: provided, that no contract with the United States embodying any of the provisions herein contained shall be binding unless ratified by two-thirds (2/3) of the voters voting at an election to be held for that purpose in the manner provided for the ratification of a bond issue: except, that the board of directors of an irrigation district, on behalf of the district, may make a temporary contract with the United States for a period of not to exceed one (1) year for the purpose of securing a water supply for the district out of the reservoirs or other irrigation works of the United States during said period, or a portion thereof, or providing for the distribution and delivery thereof and may provide for the payment therefor and pay for the same by means of a toll charge or by means of an assessment as a part of the annual operation and maintenance cost of the district.

[(43-1806) 1903, p. 150, sec. 15f, as added by 1907, p. 484, sec. 1; reen. R.C., sec. 2398; am. 1915, ch. 143, sec. 1, p. 304; reen. C.L. 167:6; C.S., sec. 4471; I.C.A., sec. 42-1806.]

43-1807. SUBSTITUTION OF DISTRICT LIABILITY FOR INDIVIDUAL LIABILITY TO GOVERNMENT. Irrigation districts which embrace lands for which works have been constructed by the United States and water right applications or contracts made and accepted under public notice issued by the secretary of the interior, may provide by contract with the United States for the release of mortgages or liens given or reserved to the United States upon district lands and for the assumption by the district as principal or guarantor of the indebtedness to the United States on account of district land and in that event shall apportion the benefits of such contract and release to the lands benefited thereby in the same manner provided by statute for the apportionment of the benefits of a bond issue or other contract: provided, such contract with the United States be authorized by the electors of the district in like manner and by the same majority as required to authorize a bond issue or contract with the United States for construction of works.

[(43-1807) 1917, ch. 83, sec. 2, p. 297; reen. C.L. 167:7; sec. 4472; I.C.A., sec. 42-1807.]

43-1808. ELECTION TO DETERMINE WHETHER DISTRICT SHALL CONTRACT WITH GOVERNMENT. (a) At any election under the provisions of section [43-401](#), Idaho Code, when the question of a contract between the district and the United States is to be voted upon, the notice of such election may state generally the terms of such contract and the ballots may contain the words "Contract--yes" or "Contract--no," or other words equivalent thereto, instead of the words "Bonds--yes" or "Bonds--no," and the procedure in connection with such vote upon such contract.

(b) Any election where the question of a contract between an irrigation district and the United States providing for the payment by the United States of the irrigation district's proportionate share of the capital costs of reconstructing, rehabilitating, replacing or improving dams, structures or works, whether or not legal title thereto is owned by the district, necessary to the storage, diversion or delivery of water necessary and appurtenant to the purposes for which such district was organized is to be voted upon, shall be conducted in accordance with the provisions of section [43-401](#), Idaho Code, insofar as possible. The question shall be submitted to a vote of all qualified electors of the district as defined in section [43-111](#), Idaho Code, except that any person residing within the boundaries of the irrigation district and meeting the qualifications of section [34-104](#), Idaho Code, shall also be permitted to vote. No report need be obtained from the department of water resources and the notice of election need not contain any recital concerning a report from the department of water resources. The contract between an irrigation district and the United States providing for the payment by the United States of the irrigation district's proportionate share of the capital costs of reconstructing, rehabilitating, replacing or improving dams, structures or works, the election approving the contract and all proceedings taken by an irrigation district in connection with the contract and election need not be confirmed by the district court.

[(43-1808) 1903, p. 150, part of sec. 15; reen. 1907, p. 484, sec. 1, part of subd. 15; reen. R.C., sec. 2396; am. 1915, ch. 143, proviso in sec. 5, p. 304; compiled and reen. C.L. 167:8; C.S., sec. 4473; I.C.A., sec. 42-1808; am. 1980, ch. 329, sec. 1, p. 851; am. 2006, ch. 124, sec. 3, p. 359.]

43-1809. OPTIONAL PROCEDURE FOLLOWING ELECTION. After authorization of indebtedness shall have been made by the voters, evidenced by an election as provided in section [43-401](#)[, Idaho Code], the board of directors may enter into a contract or obligation with the United States as provided in this chapter and issue or not issue bonds, depending on whether bonds shall be deposited with said contract; or the board of directors may issue bonds for a portion of the amount of indebtedness authorized by said bond election and enter into any obligation or contract with the United States as aforesaid to the extent of the remainder of said amount.

[(43-1809) 1903, p. 150, sec. 15a, as added by 1907, p. 484, sec. 1; reen. R.C., part of sec. 2397; am. 1915, ch. 143, sec. 6, last part of subd. 2397, p. 304; compiled and reen. C.L. 167:9; C.S., sec. 4474; I.C.A., sec. 42-1809.]

43-1810. DEPOSIT OF BONDS WITH GOVERNMENT. In case contract has been or may hereafter be made with the United States as herein provided, in lieu of the sale of bonds provided in section [43-409](#)[, Idaho Code], bonds of the district may be deposited with the United States at ninety per cent (90%) of their par value, to the amount to be paid by the district to the United States under any such contract, the interest on said bonds to be provided for by assessment and levy as in the case of other bonds of the district, and regularly paid to the United States to be applied as provided in such contracts.

[(43-1810) R.C., part of secs. 2386, 2404; am. 1915, ch. 143, secs. 4, 7; reen. C.L. 167:10; C.S., sec. 4475; I.C.A., sec. 42-1810.]

43-1811. TERMS OF BONDS. Irrigation district bonds deposited with the United States pursuant to the provisions of this chapter may call for the payment of principal without interest if so provided in the contract with the United States, or for the payment of interest, may be of such denomination and may call for the repayment of the principal at such times as may be agreed upon between the district and the secretary of the interior.

[(43-1811) 1917, ch. 83, sec. 3, p. 298; compiled and reen. C.L., 167:11; C.S., sec. 4476; I.C.A., sec. 42-1811; am. 1970, ch. 133, sec. 12, p. 309.]

43-1812. DISTRICT MAY ACT AS FISCAL AGENT OF GOVERNMENT. The board may accept on behalf of the district, appointment of the district as fiscal agent of the United States, or authorization of the district by the United States to make collection of moneys for or on behalf of the United States in connection with any federal reclamation project, whereupon the district shall be authorized to so act and to assume the duties and liabilities incident to such action. But the amounts due the United States for construction shall be carried in separate accounts from the other assessments levied by the said district.

[(43-1812) R.C., secs. 2386, 2398, as added by 1915, ch. 143, secs. 1, 4, p. 304; compiled and reen. C.L. 167:12; C.S., sec. 4477; I.C.A., sec. 42-1812.]

43-1813. DISTRICT ACTING AS FISCAL AGENT -- GOVERNMENT'S REMEDIES PRESERVED. Such agency on the part of the district shall not in any way impair the lien reserved to the United States on any tract of land for the cost of such construction, or the rights of the United States to any action so reserved by the United States for the enforcement of such lien, and as such agent of the United States the district shall have the right to refuse the delivery of water to any person who has not made the payments and complied with the conditions required by said acts of congress and the public notices and rules and regulations duly issued thereunder.

[(43-1813) R.C., part of sec. 2398, as added by 1915, ch. 143, sec. 1, p. 304; reen. C.L. 167:13; C.S., sec. 4478; I.C.A., sec. 42-1813.]

43-1814. DIRECTORS' ADDITIONAL OFFICIAL BONDS. In case any district organized under the provisions of this title is appointed fiscal agent of the United States or by the United States is authorized to make collections of moneys for and on behalf of the United States in connection with any

federal reclamation project, each such director shall execute a further and additional official bond in such sum as the secretary of the interior may require, conditioned for the faithful discharge of the duties of his office and the faithful discharge by the district of its duties as fiscal or other agent of the United States under any such appointment or authorization, and any such bond may be sued upon by the United States or any person injured by the failure of such director or the district to fully, promptly and completely perform their respective duties.

[(43-1814) R.C., sec. 2387; am. 1915, ch. 143, sec. 3, p. 304; reen. C.L. 167:14; C.S., sec. 4479; I.C.A., sec. 42-1814.]

43-1815. TREASURER'S ADDITIONAL OFFICIAL BOND. In case any district organized under this title is appointed fiscal agent of the United States, or by the United States is authorized to make collections of moneys for and on behalf of the United States in connection with any federal reclamation project, the treasurer of the district shall execute a further and additional official bond in such sum as the secretary of the interior may require, conditioned for the faithful discharge of the duties of his office, and the faithful discharge by the district of its duties as fiscal or other agent of the United States under any such appointment or authorization, and such further additional bond may be sued upon by the United States or any person injured by the failure of the said treasurer or of the district to fully, promptly and completely perform their respective duties.

[(43-1815) R.C., sec. 2377; am. 1915, ch. 143, sec. 2, p. 304; compiled and reen. C.L. 167:15; C.S., 4480; I.C.A., sec. 42-1815.]

43-1816. ASSESSMENTS FOR CONSTRUCTION COSTS -- REPAYMENT OF MONEY ADVANCED BY GOVERNMENT. Whenever any amount of money shall have been advanced by the United States for the construction of irrigation works, contemplated under the provisions of this title, by the authority of act of congress hereinbefore referred to, the taxing powers of the district, as provided in this title, shall be used to repay into the treasury of the United States the amount of money so advanced in the manner contemplated in this title, and as may be provided in such contract between the directors of said district and the United States; and such levies and assessments shall be made each year under the authority of the district as will return to the treasury of the United States the amount or proportion of such money advanced as may have been agreed to in such contract.

[(43-1816) 1903, p. 150, sec. 15, as added by 1907, p. 484, sec. 1, subd. 15b; reen. R.C., sec. 2398; am. 1915, ch. 143, sec. 1, p. 304; compiled and reen. C.L. 167:16; C.S., sec. 4481; I.C.A., sec. 42-1816.]

43-1817. LEVY OF ASSESSMENT TO MEET PAYMENTS TO GOVERNMENT. If the bonds of the district are not deposited with the United States as authorized in this chapter, it shall be the duty of the board at its regular meeting in September of each year to include as part of any levy or assessment authorized under section [43-704](#) an amount sufficient for all payments each year due or to become due the ensuing year to the United States under the terms of any such contract with the United States. When collected the assessment shall be paid into the district treasury and shall constitute a special fund to be called "U.S. contract fund of .... irrigation district."

Provided, however, that the board of directors of any irrigation district which shall have entered into a contract providing for payments to the United States under any of the Federal reclamation laws, at its option, at any meeting of said board of directors held prior to the first day of December of each year, may include such amount as part of any such levy or assessment, instead of at its said regular meeting in September; and, provided further, that said board of directors, at said meeting, at its option, may also adopt and enter a resolution authorizing a discount of not to exceed ten per cent (10%) for payment of such assessments in full on or before the third Monday of December of each year, and authorizing the levy of assessment in such an amount that said discount can be allowed without reducing collections below the required amount, in which case notice of such assessment or levy or resolution as to discount shall be promptly published once a week for two (2) consecutive weeks in a newspaper published in the county or counties in which the district is located.

[(43-1817) R.C., secs. 2386, 2410; am. 1915, ch. 143, secs. 4, 8, p. 304; reen. C.L., sec. 167:17; C.S., sec. 4482; I.C.A., sec. 42-1817; am. 1941, ch. 152, sec. 1, p. 306; am. 1949, ch. 192, sec. 1, p. 409.]

43-1818. LIEN OF ASSESSMENTS. All assessments shall be liens against the property assessed from and after the first Monday in March of any year. The lien for the payments due the United States under any contract between the district and the United States, accompanying which bonds have not been deposited with the United States, shall be a preferred lien to that of any issue of bonds or any series of any issue, subsequent to the date of such contract, and such lien shall not be removed until the assessments are paid or the property sold for the payment thereof.

[(43-1818) R.C., sec. 2411; am. 1915, ch. 143, sec. 9, p. 304; reen. C.L. 167:18; C.S., sec. 4483; I.C.A., sec. 42-1818.]

43-1819. PAYMENT OF ASSESSMENTS -- WHEN DELINQUENT. In districts which have prior to such assessment entered into contracts with the United States requiring payments to the United States on or before December first of that year, on or before the first day of November the secretary must deliver the assessment book to the treasurer of the district, who shall within ten (10) days publish a notice in a newspaper published in each county in which any portion of the district may lie, that said assessments are due and payable and will become delinquent at six o'clock p.m. on the last Monday of November next thereafter, and also the time and places at which the payments of the assessments may be made, which notice shall be published for the period of two (2) weeks. The treasurer must attend at the times and places specified in the notice, to receive assessments, which must be paid in lawful money of the United States; he must mark the date of payment of any assessment in the assessment book opposite the name of the person paying and give a receipt to such person specifying the amount of the assessment and the amount paid with a description of the property assessed. On the last Monday of November at six o'clock p.m., of each year, all unpaid assessments for the preceding year are delinquent.

[(43-1819) R.C., sec. 2412; am. 1915, ch. 88, p. 206; compiled and reen. C.L. 167:19; C.S., sec. 4484; I.C.A., sec. 42-1819.]

43-1820. MAINTENANCE OF CONSTRUCTED WORKS. The works constructed under the provisions of such contract with the United States shall be controlled and administered by the district in accordance with the provisions of said act of congress and the regulations thereunder.

[(43-1820) 1903, p. 150, sec. 15, as added by 1907, p. 484, sec. 1; reen. R.C., sec. 2398; reen. 1915, ch. 143, sec. 1, part of subd. 2398, p. 304; reen. C.L. 167:20; C.S., sec. 4485; I.C.A., sec. 42-1820.]

43-1821. CONTRACT OF MAINTENANCE -- LEVY OF ASSESSMENTS. In cases where the United States has constructed irrigation works, canals and laterals under the provision of the Act of Congress of June 17, 1902, known as the reclamation act, or acts amendatory and supplementary thereto, within the boundaries of an irrigation district, or for the irrigation of lands within an irrigation district organized either before or after the construction of said works, the board of directors of said irrigation district may enter into a contract with the United States to care for, operate and maintain the said works, or parts thereof, and may levy assessments for the purpose of such operation and maintenance of said works, and collect the same in the same manner as in this chapter provided.

[(43-1821) Part of R.C., sec. 2398; am. 1915, ch. 143, sec. 1, p. 304; reen. C.L. 167:21; C.S., sec. 4486; I.C.A., sec. 42-1821.]

43-1822. RESOLUTION CONCERNING MAINTENANCE ASSESSMENTS. The board of directors of any irrigation district which shall have entered into a contract or contracts with the United States may, by passing a resolution to that effect and the publication thereof for at least two (2) weeks in a newspaper published in the county in which the greater portion of the lands of the district are located, provide for the levy and collection of assessments for operation and maintenance purposes as hereinafter provided and so fix the dates of such levy, assessment and delinquency that such separate operation and maintenance charge and the assessment therefor will become delinquent on the first day of March next following such levy and assessment.

[(43-1822) 1917, ch. 83, part of sec. 1, p. 296; reen. C.L. 167:22; C.S., sec. 4487; am. 1921, ch. 87, sec. 1, p. 164; I.C.A., sec. 42-1822.]

43-1823. ANNUAL MAINTENANCE ASSESSMENT. Each year thereafter, unless such resolution be revoked by a later resolution duly passed and published in like manner, the board of directors of such district shall at the regular meeting of such board on the first Tuesday in December levy and apportion the operation and maintenance assessments as hereinafter provided.

[(43-1823) 1917, ch. 83, part of sec. 1, p. 296; reen. C.L. 167:23; C.S., sec. 4488; am. 1921, ch. 87, sec. 2, p. 164; I.C.A., sec. 42-1823.]

43-1824. BASIS OF ASSESSMENT. Such operation and maintenance assessment shall be apportioned pursuant to the provisions of section 5 of the Act of Congress of August 13, 1914, known as the reclamation extension act, upon the basis of the number of acre-feet of water delivered during the preceding irrigation season but with a minimum charge upon each acre of irrigable land whether irrigated or not for delivery of not less than one (1) acre-foot of water.

[(43-1824) 1917, ch. 83, part of sec. 1, p. 296; reen. C.L. 167:24; C.S., sec. 4489; I.C.A., sec. 42-1824.]

43-1825. NOTICE OF ASSESSMENT. The secretary of the district must, on or before the first day of February, deliver the assessment book or books containing the record of such separate operation and maintenance assessment to the treasurer of the district who shall, within ten (10) days, forward by mail to each landowner or entryman, at his last known post-office address as shown by the records of such district, a notice stating the amount assessed against his lands, and that said assessment is due and payable and will become delinquent at six o'clock p.m., on the first day of the following March and also the times and places when and at which assessments will be received.

[(43-1825) 1917, ch. 83, part of sec. 1, p. 296; reen. C.L. 167:25; C.S., sec. 4490; am. 1921, ch. 87, sec. 3, p. 164; I.C.A., sec. 42-1825.]

43-1826. PAYMENT OF ASSESSMENT. The treasurer of the district must attend at the times and places specified in the notice to receive assessments which must be paid in lawful money of the United States. He must mark the date of payment of any assessment in the assessment book opposite the name of the person paying and give a receipt to such person specifying the amount of the assessment and the amount paid with a description of the property assessed.

[(43-1826) 1917, ch. 83, part of sec. 1, p. 297; reen. C.L. 167:26; C.S., sec. 4491; am. 1921, ch. 87, sec. 4, p. 164; I.C.A., sec. 42-1826.]

43-1827. CANCELLATION OF OPERATION AND MAINTENANCE ASSESSMENTS. The board of directors of any irrigation district which has entered, or may hereafter enter, into a contract with the United States for the operation of the irrigation works of any federal reclamation project, may cancel any operation or maintenance assessment levied against any land where the appurtenant water right has been or may hereafter be canceled by the United States for nonpayment of construction charges.

[(43-1827) C.S., sec. 4491A, as added by 1931, ch. 37, sec. 1, p. 71; I.C.A., sec. 42-1827.]

43-1828. DISCOUNT FOR PROMPT PAYMENT -- PENALTIES FOR DELINQUENCY. Pursuant to the provisions of section 6 of said reclamation extension act, if said operation and maintenance charge or assessment is paid on or before the date when due there shall be a discount of five per cent (5%) of such charge, but if such charge is unpaid on the first day of the third calendar month thereafter a penalty of one per cent (1%) of the amount unpaid shall be added thereto, and thereafter an additional penalty of one per cent (1%) of the amount unpaid shall be added on the first day of each calendar month if such charge and penalties shall remain unpaid and no water shall be delivered to the land of any landowner or entryman who shall be in arrears for more than one (1) calendar year for the payment of any charge for operation and maintenance, or any annual construction charge and penalties. In districts coming under this act the penalties herein provided shall, in the matter of such district operation and maintenance assessments, be a substitute for and take the place of the penalties and interest provided in section 4401 of Idaho Compiled Statutes.



[(43-1828) 1917, ch. 83, part of sec. 1, p. 297; reen. C.L. 167:27; C.S., sec. 4492; I.C.A., sec. 42-1828.]

43-1829. RESERVOIRS CONSTRUCTED BY GOVERNMENT -- POWER OF DISTRICT TO ACQUIRE AND DISPOSE OF RIGHTS THEREIN. The board of directors of an irrigation district organized under the laws of the state of Idaho may, when authorized by the qualified electors of the district, who are residents of the district and holders of title, or evidence of title, to the land in the district, at an election held for that purpose, after notice, as provided in section [43-1830](#)[, Idaho Code], acquire, hold and own on behalf of the irrigation district storage rights, capacity, water and water rights in reservoirs constructed by the United States government in cooperation with the district to be disposed of as hereinafter provided.

[(43-1829) 1925, ch. 72, sec. 1, p. 106; I.C.A., sec. 42-1829.]

43-1830. DISTRICT RIGHTS IN GOVERNMENT RESERVOIR -- ALLOTMENT OR SALE -- TERMS OF SALE -- ELECTION. The rights referred to in section [43-1829](#)[, Idaho Code,] may be disposed of by the board of directors by pro rata allotment to the lands in the district, or by sale for use within or outside of the district: provided, however, that the price at which such water or water rights are sold shall not exceed the actual cost at which the same was acquired by the vendor district together with interest, at not to exceed seven per cent (7%) per annum, on such cost for the period of time between district's investment in such water or water rights and the date of sale: and, provided further, that the qualified electors of the district who are residents of the district and holders of title or evidence of title to land in the district shall first authorize the disposal thereof at an election called for that purpose which may be held on the date of the annual election of directors, or on such other date as shall be determined by the board of directors.

Notice of such election must be given by posting a notice in three (3) public places in each election precinct in said district, at least four (4) weeks before the date of said election, and the publication thereof for the same length of time in some newspaper published in the district, and in case no paper is published in the district, then in a paper published in each of the counties in which the district or any part thereof is located. Such notice must specify the time for holding said election and the manner in which it is proposed to dispose of the rights. Said election must be held and the results thereof determined and declared in all respects as nearly as practicable in conformity with chapter 4 of this title, governing bond elections: provided, that no informality in conducting such election shall invalidate the same, if the election shall have been otherwise correctly conducted. At such election the ballot shall contain the words: "Disposal of Rights--Yes"; "Disposal of Rights--No," or other words equivalent thereto. If a majority of the votes cast are "Disposal of Rights--Yes," the board of directors shall dispose of said rights according to the proposal submitted. If more than a majority of the votes cast are "Disposal of Rights--No," the result shall be so declared and entered of record.

[(43-1830) 1925, ch. 72, sec. 2, p. 106; I.C.A., sec. 42-1830.]

43-1831. DISTRICTS EMBRACING LANDS SUBJECT TO FEDERAL LIENS -- NEW AND AMENDED CONTRACTS WITH UNITED STATES. Any irrigation district now or here-

after organized under the laws of the state of Idaho and embracing lands subject to liens, charges or assessments for money owing the United States for water made available therefor through the construction of irrigation works, or otherwise, by the United States reclamation service, shall have power, through its board of directors, to extend the time for the payment of such indebtedness and to otherwise change and modify the time and manner of payment and the amount to be paid to the extent permitted under acts of congress and under any rule, regulation or contract of the department of the interior appertaining thereto and to that end the board of directors of any such district may amend or modify any existing contract with the United States or may enter into a new contract and may change, adjust, readjust and otherwise modify the liens, charges and assessments theretofore made against such lands and may cancel taxes theretofore levied by said irrigation district, including delinquent tax certificates still held by the district, and may do any and all things necessary to carry out such amended or new contract in accordance with such acts of congress: provided, that no contract with the United States for any of the purposes herein set forth shall be binding unless ratified by two-thirds (2/3) of the voters voting at an election to be held for that purpose in the manner provided by law for the ratification of contracts between irrigation districts and the United States.

[(43-1831) 1925, ch. 147, sec. 1, p. 257; I.C.A., sec. 42-1831.]

43-1832. APPORTIONMENT OF BENEFITS UNDER NEW CONTRACT. The board of directors of any such irrigation district shall apportion the amount owing the United States to the lands of the district under such amended or new contract, and such apportionment of benefits shall be made by the board and such amended or new contract and the apportionment of benefits thereunder shall be confirmed by the district court in the manner provided by statute for the apportionment of benefits under a bond issue and for the confirmation of such contracts and apportionments of benefits.

[(43-1832) 1925, ch. 147, sec. 2, p. 257; I.C.A., sec. 42-1832.]

43-1833. DETERMINATION OF ANNUAL LEVIES UNDER NEW CONTRACT. Annual levies under such amended or new contract for the purpose of making payments due the United States may be made by the board of directors either before or after judicial confirmation of such apportionment of benefits upon the basis of the gross annual acre income of the lands of the district or divisions thereof, or the classes of lands therein, as such gross average annual acre income is determined by the secretary of the interior, until the amount apportioned against each tract has been fully paid and such annual levies shall include an amount sufficient to meet estimated delinquencies and any deficiency in collections arising from delinquencies in the assessments of the previous year or years for such purpose: provided, that no annual levies in excess of the levies which would have been required under prior contracts and apportionments shall be made prior to judicial confirmation of such new apportionment.

[(43-1833) 1925, ch. 147, sec. 3, p. 257; I.C.A., sec. 42-1833.]

43-1834. LEVIES OR ASSESSMENTS ON DIFFERENT CLASSES OF LAND. Annual levies for the purpose of making payments due or to come due to the United States in irrigation districts for which water is furnished by the United

States under a contract or contracts made pursuant to acts of congress which authorize longer terms of payment for one (1) class of lands than for others, may be made by the board of directors in a manner to conform to the terms of payment authorized by such act or acts of congress and the contract or contracts made thereunder, and the annual levies or assessments on different classes of lands having different periods for completion of payment of construction costs in such districts may be on the basis of a different proportion of the list and apportionment of benefits, for each class having a different period for completion of payment and in harmony with the requirements of such acts of congress and the contract or contracts made by the district thereunder.

[(43-1834) 1925, ch. 147, sec. 3-A, as added by 1929, ch. 9, sec. 1, p. 11; I.C.A., sec. 42-1834.]